

**Hearing Date: March 18, 2010**  
**Time: 10:00 a.m.**

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re

Chapter 11

DPH HOLDINGS CORP., et al.,

Case No. 05-44481 (RDD)

Debtors.

(Jointly Administered)

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**RESPONSE OF SUMITOMO WIRING SYSTEMS USA, INC. TO  
FORTY-FOURTH OMNIBUS CLAIMS OBJECTION  
(Claim No. 2111)**

Sumitomo Wiring Systems USA, Inc. (“**Sumitomo**”), by its attorneys, Lewis Law PLLC, respectfully submits this Response to the Forty-Fourth Omnibus Claims Objection with respect to its claim (claim no. 2111) in the amount of \$92,057.65.

1. Sumitomo, an automotive wiring supplier, supplied wiring harnesses to certain of the Debtors. As of the Petition Date, Sumitomo was owed \$92,057.65 with respect to such shipments. Accordingly, on or about February 24, 2006, Sumitomo filed a proof of claim against Delphi Automotive Systems in the amount of \$92,057.65 (which was designated as claim no. 2111). Although the claim was assigned to JPMorgan Chase Bank, N.A., pursuant to the assignment, Sumitomo is responsible for, among other things, defending any claim

objections.

2. Pursuant to the Forty-Fourth Omnibus Claim Objection, the Reorganized Debtors are seeking to preserve their objections to the Sumitomo claim on the ground that Sumitomo is an Avoidance Defendant in an Avoidance Action.

3. Sumitomo is not aware of the fact that it is, or may be an Avoidance Defendant. Moreover, even if Sumitomo is an Avoidance Defendant, there is no basis to disallow the claim unless and until there is a determination by the Court that there is property recoverable from it and that it has failed to pay the amount, or turn over the property, for which it is liable. Thus, the Objection is premature.

4. Accordingly, Sumitomo objects to the disallowance of the claim. Moreover, Sumitomo reserves all of its (or any successor claim holder's) rights, including, but not limited to objecting to the disallowance of the claim pending the conclusion of any Avoidance Action against it.

5. The Reorganized Debtors should contact Kenneth M. Lewis at Lewis Law PLLC at 120 Bloomingdale Road, Suite 100, White Plains, NY 10605, (914) 761-8400, [klewis@lewispllc.com](mailto:klewis@lewispllc.com); with any Reply to this Response.

WHEREFORE, Sumitomo respectfully requests that the Forty-Fourth Omnibus Objection be denied as to the Sumitomo claim, that all of Sumitomo's (or any successor claim holder's) rights be preserved, and that the Court grant Sumitomo such other and further relief as is just and proper.

Dated: White Plains, New York  
March 12, 2010

LEWIS LAW PLLC  
Attorneys for Sumitomo Wiring Systems  
USA, Inc.

By: /s/ Kenneth M. Lewis  
Kenneth M. Lewis

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